

The Herald and News.

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E. H. AULL, EDITOR.

Friday, October 22, 1915.

TO OUR READERS.

Every family in this county is now a subscriber to various magazines and newspapers. The total amount of money paid for these publications probably amounts to several thousand dollars annually. It is money well spent, of course, because we must have something for the family to read.

But if you can save about 75 per cent of this money, and still have all the papers and magazines you want, it is worth considering, is it not?

We have made arrangements whereby we can save this community hundreds of dollars by merely ordering their reading matter through our office. Our best offer is a club of four magazines with your own paper for only \$1.49 a year.

You will find this big offer advertised on another page of this paper. Look up the advertisement and read all about this remarkable offer. Send us your order right in—mail it, telephone it, or bring it to us, and we will fix it up at once so that you can get your magazines.

If there is anything in the advertisement you do not understand, drop into our office sometime and let us explain all about it. It's the best clubbing offer we have ever seen, and we are anxious to have every reader take advantage of it.

TIME UP.

The time at which the sale of The Herald and News for \$1.19 for one year was up on Saturday night, but in as much as several persons had spoken to us that they would like to get in early in the week, we have taken subscriptions this week at the old sale price of \$1.19 and will continue to do so the remainder of this week, but positively no longer.

We have another offer, however, which is even more attractive. We will send you The Herald and News and four magazines for one cent less than the price of The Herald and News. We had intended to charge \$1.68 for the combination and it is so stated in an advertisement in another column, but we will make the combination price \$1.49, or we will sell The Herald and News for \$1.31. This offer will run for the next four weeks, or until the 20th of November. Not after that date. After the date we will sell The Herald and News alone for \$1.50 and the combination for \$1.68. In other words, we are now offering you a penny to let us send you four magazines. It is an unprecedented offer. It will positively under no conditions be extended beyond the 20th of November.

The Herald and News presents today a supplement carrying the photos of all the young ladies who have been entered in the beauty contest at the Harvest Jubilee in Columbia next week. The voting closes on Saturday. A coupon containing the votes is in each copy of the supplement. You vote by number after selecting the young lady for whom you desire to cast your suffrage.

Though unswerving in our loyalty to South Carolina, "first, last and all the time," Lancaster was glad to welcome the Charlotte boosters on their "sociability tour" to this section. Lancastrians are noted for their booster spirit and are always glad to extend their hospitality to booster guests.—Lancaster News.

And so it is with all booster communities. They are always glad to welcome those from other places and to extend the right hand of fellowship. When the boosters come they have a tendency to arouse the booster spirit in the community. In fact, we all need to get together and mingle with one another more. It helps in the local community as well as to have those from other communities for us to get together more frequently. We are too much inclined to be selfish at the best.

IT'S JUDGE SMITH.

The Press and Standard has all along held that only the best men in

the legal profession—men combining legal learning with real manhood and ability—be chosen as judges. The kind of man we have in mind was made judge only recently. He has ability, character and manhood. He does not fear to take a stand, and having taken it he has ability and learning to hold it. That man is Mendel L. Smith of Camden, and these remarks are made in recognition of the signal victory won by him in the recent term of court held in Charleston. Judge after judge presided there, and term after term "no bills" were returned in the celebrated liquor cases, but when his honor, Judge Smith delivered his masterly charge to the recent grand jury, they could not do other than bring in true bills. This they did and the petit jury convicted one defendant last week—an unheard of thing in Charleston.

We give Judge Smith the greatest share of credit for this show of return to law.—Walterboro Press and Standard.

The Herald and News said as much some time ago. We believe that the able and fair and clear and impartial presentation of the law and the appeal to the higher citizenship which was included in the charge of Judge Smith had much to do with the action of the grand jury in the Charleston cases and with the verdict of the petit jury. Judge Smith is a clear thinker and a good lawyer and has the capacity of expressing himself forcefully and in this charge he put the situation clearly up to the Charleston jurors without any grand stand play.

Can you realize it? It has scarcely been six weeks since we were all wondering if arrangements could be made to borrow money on cotton on a basis of six cents the pound. And now the banks are willing to lend you money at six per cent on a basis of ten cents the pound for your cotton. Why should any one complain? Why not get the money on your cotton and buy a year's subscription to The Herald and News?

TAX COMMISSION

ISSUES REPORT

Chairman Jones Says That Taxation of Real Estate is Largely Guess Work.

The South Carolina tax commission has issued an advance sheet containing part of their annual report, which sets forth the work which the commission has been doing. The tax commission was created by act of the last session of the general assembly "in order to effectively carry into execution the equitable assessment of property for taxation."

The powers hitherto lodged in the State board of assessors and the State board of equalization were conferred on the State tax commission and both of these boards abolished. The act gives the commission general supervision over the assessment and tax laws of the State, over all boards of assessors and equalization, over all assessing officers in the performance of their duty, to the end that "all assessments of property may be made relatively just and equal in compliance with the laws of the State."

The tax commission can not assess real estate this year under the act, but they are specifically empowered and directed to "assess and equalize the taxable value upon the property and franchises of railroads, street railway companies, electric railways, water, heat, light and power companies, corporations engaged in textile industries, cotton seed oil and fertilizer companies, Pullman Palace Car company, express companies, telegraph and telephone companies, private car lines and canals furnishing power for rent, hire or sale, and public service corporations, banks and banking corporations, insurance and trust companies."

The real estate can not be reassessed before 1918 unless the legislature so directs.

The State tax commission is composed of A. W. Jones, chairman; W. G. Query and J. P. Derham. They were appointed by the governor, who will submit their names for confirmation to the State senate at its next session.

Assessment of Banks.

The following excerpts are from the advance sheet gotten out by the tax commission:

"In assessing the banks and banking corporations which have heretofore been assessed by the county auditors and county boards of equalization on a basis varying in each county, the State tax commission sought for a uni-

form percentage of value which would place the banking properties on the same relative basis on which they were assessed in 1914. The aggregate amount of assessments of such property for the year 1914 was \$13,078,681, but a great difference existed in the percentage of the true value taken for the purpose of assessment, in the completeness of the returns for purposes of taxation, and in the allowance of alleged exemptions; banks in some counties being assessed at 20 per cent of the real value of their stock, while others in the same counties were assessed at 60 per cent. The tax commission ascertained that the average percentage taken for assessment and taxation of the actual value of all bank stock throughout the State for the year 1914 was 48.1 per cent and, therefore adopted this basis of percentage of the true value of the banks in 1914 as the basis to assess and equalize all banks' stocks of the State in 1915.

"The incidental effect was to reduce the amount of taxes to be paid by some banks and increase the amount to be paid by others. In making the assessment and equalization of the banks, the tax commission discovered and added some items of taxable property held by the banks escaping taxation which will more fully appear in the tabulated statements in another part of this report. No radical changes were made; the object of the tax commission being to equalize the amount of taxes paid by the banks throughout the entire State; to assess and equalize them upon a common basis, so as to place them upon an equal footing for taxation, until such time as there would be a new assessment of all classes of property in the State, including real estate, when a common percentage of the true value for purposes of taxation will be applied to all property. The increase of \$1,487,904 in the assessment of bank stocks for 1915 over the assessment of 1914, is accounted for, not by the change in the percentage of true value taken for the purpose of taxation, but the increase of new capital, surplus and undivided profits, together with property heretofore escaping taxation, and by the disallowance of exemptions erroneously allowed in the assessments of 1914.

"Matter of Guess Work."

"The taxation of real estate and personal property other than property of corporations has been a matter of guess work, and, of course, will continue to be largely so, because of the difficulty in arriving at the market value of real estate and the changes that take effect with reference thereto from year to year. The statutes contemplate the ascertainment of the value of real estate once in every four years, and a revision at such periods. If the legislature desires a revision before 1918 as now directed in the existing statutes, they should so declare, and they should also fix the percentage of the true value of real estate and all other property to be taken as the basis of assessment for purposes of taxation. One of the reasons why the assessments on real estate and other property for the purposes of taxation has not been at the true value of the property has been the arbitrary three-mill constitutional tax for school, and the practice of the legislature in levying a rate of taxation to be assessed before the assessments are made, and the amount ascertained upon which the levy is to be made.

"The abolition of an arbitrary constitutional three-mill school tax, and the authorization of a flexible levy to meet the amount of appropriations made by the general assembly for State, county and school purposes, is essential to a satisfactory readjustment of present taxing methods in this State, and to an equitable assessment and taxation of property for the purposes of meeting the annual appropriations, and the avoidance of inequalities and unnecessary taxation.

"The restrictions of the constitution upon the power of the legislature to classify the various kinds of property in the State for the purposes of taxation should be abolished; the constitutional three-mill tax on all taxable property for school purposes, and the constitutional requirement for a uniform and equal rate of assessment and taxation should be repealed. If such constitutional amendments were submitted to the electors at the general election in 1916, and these restrictions upon the power of the legislature removed by amendments to the constitution, many reforms would follow, existing inequalities be remedied, and a simple method of equitable and just taxation inaugurated to meet the demands of our necessities.

"When the object of this commission in securing the equitable assessment for property for taxation shall have been accomplished, the results will necessarily be to lower the burden borne by those who are paying more than their proportion of taxes and increase it on those who have heretofore escaped the proportion due by them, and not to increase the aggregate amount of taxes paid by the people."

THOUSANDS COMING TO BIG STATE FAIR

Business Houses, Counties, Cities and Towns Will Be Well Represented.

MANY NOTABLE FEATURES

Harvest Jubilee is Unusual Attraction—Eighty Cars Required to Hold Agricultural Exhibits.—Big Live Stock Show.—Classy Foot Ball Games, Racing, Bands, Free Attractions, Etc.

Columbia, Oct. 21.—W. W. Long, State farm demonstration agent, was a visitor to Columbia today, and expressed himself enthusiastically over the State fair prospects. "I expect fully 50,000 people in Columbia on Thursday, the 'big day' of fair week," he said. Mr. Long travels over South Carolina each week and has an intimate knowledge of farmers' expectations. They are discussing the State fair and Harvest Jubilee in every nook and cranny of the State, he added.

Mr. Long's exhibits will be of prodigious proportions this year. Forty-six cars will be required to bring the fruits of farm demonstration efforts to the State capital. Approximately 80 booths are being prepared in the agricultural hall for the reception of this "fat of the land."

This will include the live stock exhibits, field crops, dairy products, poultry, women's work, girls' canning club products and home conveniences.

The Biggest Stunt of All.

The Harvest Jubilee will be one of the "heaviest" stunts ever attempted in the State. The selection of the young lady to be crowned queen has attracted unusual attention in practically every county in the State. A "beauty supplement" of assembled photographs of candidates from the various counties has been widely distributed. More than 100,000 copies of the supplement has been mailed, and each coupon is good for 100 votes. The coronation ceremonies are to take place on the capital steps on next Monday evening. The 12 young women receiving the next highest number of votes will act as maids of honor to the queen.

Three football games are to be played on the fair grounds gridiron this year. Porter Military Academy and Baylor Training school of Knoxville, Tenn., open the series Tuesday noon. The following day the Presbyterian College of South Carolina and the Citadel will struggle for supremacy. Thursday will see the "big game" in the annual contest between Clemson and the University of South Carolina.

The Two Big Days.

Wednesday is to be observed as "South Carolina Day," when the natural resources parade is to be a unique feature. A long list of counties and individual cities has been listed for "floats" in the parade.

Thursday has been designed as "Columbia Day," and is to be featured with a \$20,000 trades display. This will be the most gigantic venture ever attempted by the commercial bodies of Columbia, and the "floats" to be entered are both beautiful and attractive in design. Other incidents of the fair, which promise to make it the most successful ever held in the State will be the enlarged exhibits of livestock and agricultural implements; the usual full program of racing events; and the participation by corn club boys and canning club girls. At no time has there been such an excessive demand for concessions for space, and the indicated attendance far surpasses that of previous years. The official program follows:

MONDAY, OCTOBER 25.
Official opening South Carolina State Fair, meeting State Mayors' Association, state county and municipal official parade to Fair Grounds.
Night—Queen's coronation at state capitol, band concert, dancing.
At Fair Grounds—Dare Devil Doherty leaping the gap on a bicycle. Cyrus and Mandy and their hay rack. Lady high diver, morning and night. Free gate at Fair Grounds after 5:30 p. m.

TUESDAY, OCTOBER 26.
Military Day—Parade of U. S. troops and state militia.
Night—Open air dancing and Governor's Reception.
At Fair Grounds—Horse racing. Foot ball game: Porter Military Academy vs. Baylor Training School, Knoxville, Tenn. Judging of live stock. Baby show. Dare Devil Doherty leaping the gap on a bicycle. Cyrus and Mandy and their hay rack. Lady high diver, morning and night. Free gate at Fair Grounds after 5:30 p. m.

WEDNESDAY, OCTOBER 27.
South Carolina Day—Natural resources parade. County floats, city floats. Boys' Corn Clubs, Girls' Canning Clubs.
Night—Open air dancing.
At Fair Grounds—Horse racing. Foot ball game: Presbyterian College, Clinch, vs. Citadel, Charleston. Dare Devil Doherty leaping the gap on a bicycle. Cyrus and Mandy and their hay rack. Lady high diver, morning and night. Free gate at Fair Grounds after 5:30 p. m.

THURSDAY, OCTOBER 28.
"Columbia Day"—\$20,000 trades parade. Open to the world.
Night—Open air dancing. Band concert. At Fair Grounds—Horse racing. Foot ball game: Clemson College vs. South Carolina University. Dare Devil Doherty leaping the gap on a bicycle. Cyrus and Mandy and their hay rack. Lady high diver, morning and night. Free gate at Fair Grounds after 5:30 p. m.

FRIDAY, OCTOBER 29.
"Ladies' Day"—Floral Parade. Horse and pony show. Parade Boy Scouts. Automobile races.
Night—Open air dancing. At Fair Grounds—Dare Devil Doherty leaping the gap on a bicycle. Cyrus and Mandy and their hay rack. Lady high diver, morning and night. Free gate at Fair Grounds after 5:30 p. m.

ROYAL BAKING POWDER

Absolutely Pure

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Scott-Rhodes.

Mr. Lewis Scott of Union and Miss Gertie Rhodes of Whitmire were quietly married Friday afternoon, October 15, 1915, by Rev. L. L. Wagon, at his residence in this city.—Union Progress.

New York, Oct. 14.—K. Okazaki, a member of the Japanese parliament, who arrived today on the St. Louis from Liverpool, said that Japanese ammunition plants and arsenals are running at full capacity and that a considerable portion of the products are sent to Russia. He said that Japan sells the war munitions at cost to the Russian government.

The Quinine That Does Not Affect The Head Because of its tonic and laxative effect, LAXATIVE BROMO QUININE is better than ordinary Quinine and does not cause nervousness or ringing in head. Remember the full name and look for the signature of E. W. GROVE, 25c.

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Newberry, S. C., Oct. 20, 1915

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